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A

BILL

To permit the Warehouſing of Spirits in *Ireland* for Exportation; for charging a Duty on the ſame when taken out for Home Conſumption; and to regulate the Exportation to *Great Britain* of ſuch Spirits as ſhall not be warehouſed.

Note.—*The Figures in the Margin denote the Number of the Folios in the written Copy.*

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1 WHEREAS the allowing Spirits made or diſtilled from Corn in *Ireland*, to be warehouſed there for Exportation without Payment of the Duty of Exciſe chargeable in *Ireland* thereon, may tend to promote the profitable Export thereof; Preamble.

Be it therefore Enacted by the KING's Moſt Excellent MAJESTY, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the it ſhall and may be lawful for every Diſtiller or Maker of ſuch Spirits in *Ireland* to warehouſe his Spirits for Exportation, without Payment of ſuch Duty of Exciſe, according to the Proviſions of this Act, and ſubject to ſuch Rules and Regulations as the Commiſſioners of Exciſe in *Ireland* ſhall from Time to Time direct or order, in any of His Majeſty's Stores or Warehouſes at the Ports of *Dublin*, *Drogheda*, *Dundalk*, *Newry*, *Belfaſt*, Diſtillers may warehouſe Spirits, Duty, free, at certain Ports in Ireland, under Regulations hereinafter mentioned.

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Belfaſt, *Galway*, *Limerick*, *Londonderry*, *Cork*, *Youghall*, *Waterford*, *Wexford*, *Sligo*, and *Weſtport*, or at any other Port in *Ireland* in which Stills of not leſs than Five hundred Gallons in content ſhall be hereafter licenſed by the ſaid Commiſſioners: Provided always, that no Spirits of a Strength leſs than a Strength equal to One to Ten over Hydrometer Proof, by Clarke's Hydrometer, ſhall be ſo warehouſed; and that all ſuch Spirits ſhall be contained in Caſks of not leſs than One hundred Gallons Content, and that there be marked on the Head of each Caſk, in Letters or Figures cut therein, the Number of Gallons of Spirits in ſuch Caſks, and the Strength of the Spirits contained therein. 2

Diſtillers ſhall give Notice to Officers and Storekeeper of the Time he intends to warehouſe any Spirits.

And be it further Enacted, That when and as often as any Diſtiller ſhall intend to warehouſe Spirits for Exportation, he ſhall give Notice in Writing to the Officer or Officers of Exciſe who ſhall be placed over him, and alſo to the Storekeeper at the Port of Exportation, of ſuch his Intention, in which Notice ſhall be ſet forth the Number and Content in Gallons of each Caſk which he ſo intends to warehouſe, and the Day and Hour of the Day on which he intends to commence the Removal of ſuch Spirits to the Warehouſe, which Day ſhall not be more diſtant than Days nor nearer than Days from the Time of ſuch Notice: Provided always, that no Removal of any Spirits for ſuch Purpoſe ſhall be allowed without Permits, containing all ſuch Particulars as ſhall be directed by the Commiſſioners of Exciſe; nor ſhall any ſuch Removal commence before the Hour of in the Morning, or continue longer than until the Hour of in the Afternoon. 3

Officer ſhall attend at Diſtiller's Stores during Removal, and ſhall note Decreaſe in his Stock Book.

And be it further Enacted, That the proper Officer of Exciſe ſhall attend at the Stores of every ſuch Diſtiller at the Time mentioned as aforeſaid in ſuch Notice, and ſuch Officer ſhall continue there until the Whole of the Spirits for which ſuch Notice has been given ſhall be removed out of the Stock of ſuch Diſtiller, under Permits for the Purpoſe, containing all ſuch Particulars as ſhall be directed by the ſaid Commiſſioners of Exciſe; and that immediately after the Removal of ſuch Spirits, ſuch Officer ſhall take Stock on ſuch Diſtiller, and ſhall ſet forth the Decreaſe occaſioned by the Removal of all ſuch Spirits in the Stock Book; and in caſe the Whole or any Part of the Spirits, for the Removal of which a Permit ſhall be granted as aforeſaid, ſhall not be delivered into His Majeſty's Stores within the Time preſcribed in the Permit or Permits for conveying the ſame (except in Caſes of unavoidable Neceſſity, proved to the Satisfaction of the ſaid Commiſſioners

Penalty on Diſtiller not delivering ſuch Spirits into Warehouſes.

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miſſioners of Exciſe) the Diſtiller of ſuch Spirits, for the Removal of which out of his Stores a Permit ſhall have been granted as aforeſaid, ſhall forfeit the Sum of
4 for every Gallon not ſo delivered, and ſhall alſo forfeit a Gallon of Spirits for every Gallon ſo deficient in Delivery, and it ſhall be lawful for the Officer of Exciſe to ſeize and take out of the Stores of ſuch Diſtiller a Gallon of Spirits for every Gallon which ſhall be ſo deficient; and it ſhall and may be lawful for the ſaid Commiſſioners to withdraw and annul any Licence before that Time granted to ſuch Diſtiller, if they ſhall think fit ſo to do.

On warehouſing Spirits, Storekeeper ſhall give Diſtiller a Receipt for the ſame.

And be it further Enacted, That immediately on the Arrival of ſuch Spirits under proper Permits at His Majeſty's Stores, the proper Officer ſhall gauge and take an Account of every Caſk, and the Strength of the Spirits contained therein, and ſhall enter an Account thereof in a Book to be by him kept for the Purpoſe, and thereupon the Storekeeper ſhall deliver to the Diſtiller or Perſon requiring the ſame, for the Uſe of ſuch Diſtiller, a Receipt for ſuch Spirits, ſpecifying the Number of the different Caſks, with their Gauge, and the Quantity and Strength of the Spirits contained in them, with the Month and Day of the Year when ſuch Spirits were ſtored, and any Marks which may be put on ſuch Caſks by ſuch Diſtiller, for diſtinguiſhing the Spirits to be his Property.

Diſtiller ſhall deliver ſuch Receipt to Officer, who ſhall then deduct the Spirits ſo warehouſed from the Diſtiller's Stock, and charge the Remainder only with Duty.

And be it further Enacted, That ſuch Receipt ſhall be delivered over within a reaſonable Time, by every ſuch Diſtiller, to the Office of the Walk where ſuch Diſtiller ſhall reſide or carry on his Diſtillery, and ſuch Officer ſhall immediately return to ſuch
5 Diſtiller a Copy thereof, ſigned by himſelf, and upon the Delivery of ſuch Receipt, and not before, it ſhall be lawful for ſuch Officer to deduct from the Number of Gallons of Spirits with which ſuch Diſtiller ſhall have been charged or chargeable, the Number of Gallons ſo warehouſed, and return the Charge againſt the Diſtiller to the Collector, for the remaining Number of Gallons, which ſhall be a Charge againſt ſuch Diſtiller accordingly; and every ſuch Officer ſhall annex to ſuch Return the Storekeeper's Receipt, as his Voucher for having made ſuch Deduction as aforeſaid.

Spirits warehouſed ſhall not be taken out but under this Act.

And be it further Enacted, That ſuch Spirits which ſhall be ſo warehouſed, ſhall not be taken or carried out of the Warehouſe on any Account whatſoever, otherwiſe than in Manner, and purſuant to the Proviſions and Directions hereinafter mentioned and contained.

168. And

Officers to mark Caſks.

And be it further Enacted, That ſo often as any Perſon warehouſing Spirits ſhall be deſirous of ſhipping for Exportation any Quantity of ſuch Spirits, ſuch Perſons ſhall deliver to the Storekeeper Days at leaſt before the Time when he intends to ſhip ſuch Spirits, a Note in Writing, requiring ſuch Storekeeper to deliver ſuch Caſks as ſuch Perſon may intend to export, ſpecifying the Number of Caſks, and the Quantity of Spirits intended to be ſhipped, as ſet forth in the Receipt given to ſuch Perſon by the Storekeeper, at the Time when ſuch Spirits were 6
admitted into the Warehouſe, and mentioning the Time when ſuch Perſon propoſes to ſhip ſuch Spirits, and the Name or Deſtination of the Ship or Veſſel; and it ſhall be lawful for the Officer attending the Warehouſe from which ſuch Spirits are to be taken, before the Delivery thereof from ſuch Warehouſe, to mark every Caſk of ſuch Spirits with ſuch Mark as the ſaid Commiſſioners of Exciſe ſhall direct; and if any Spirits ſo intended for Exportation, ſhall, after having been received in His Majeſty's Stores, and before their actual Exportation, be altered in Quality or Quantity, except by Decreaſe occaſioned from Leakage, Waſte, or Accident, all ſuch Spirits, and the Caſks containing the ſame, ſhall be forfeited, and may be ſeized by any Officer of His Majeſty's Revenue.

Before Spirits ſhall be delivered out for Exportation, Bond ſhall be given to export them to the Port ſpecified.

And be it further Enacted, That before any ſuch Spirits ſhall be delivered out of any ſuch Warehouſe for Exportation, the Perſon or Perſons intending to export the ſame ſhall, with One or more ſufficient Surety or Sureties, give Bond to His Majeſty in the Value of ſuch Spirits, and of the Exciſe Duty which would be due and payable thereon if ſuch Spirits were taken out for Home Conſumption, that ſuch Spirits ſhall (the Dangers of the Seas or Enemies excepted) be exported to and landed at ſuch Port as ſhall be ſpecified in ſuch Bond, without Alteration in Quality or Quantity, except what may be occaſioned by Leakage, Waſte, or Accident, and ſhall not be landed in any other Place, nor relanded in *Ireland*.

On Production of a Certificate that Bond has been given, ſo much Spirits as ſhall be mentioned therein ſhall be delivered, with a Permit, to the

And be it further Enacted, That the Exporter of ſuch Spirits, 7
or ſome Perſon in his Behalf, producing to the Storekeeper of the Warehouſe, and to the Officer attending the ſame, a Certificate from the proper Officer that ſuch Bond and Security hath been given, the Storekeeper of ſuch Warehouſe and Officer attending the ſame, ſhall deliver ſuch Spirits as ſhall be mentioned in ſuch Certificate to be exported, and ſuch Storekeeper ſhall cauſe the ſaid Spirits to be ſent, under the Care of a proper Officer, at the Expence

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Expence of the Owner, to the Quay where the Ship or Veſſel ſhall be ſtationed, and ſhall at the ſame Time deliver a Permit for the Quantity ſo ſent, in which Permit ſhall be alſo mentioned the Date of the Spirits being warehouſed, and ſuch other Particulars as the ſaid Commiſſioners of Exciſe may from Time to Time order and direct; and all ſuch Spirits ſhall remain in the Care and Cuſtody of the Shipping Officer on the Quay until ſhipped or exported; and all ſuch Spirits ſhall be ſhipped in the ſame Caſks in which they were originally warehouſed, with the Marks, Numbers, and Note of the Contents thereon, except in Caſes of damaged or leaky Caſks, which may be changed with the Leave of the ſaid Commiſſioners or Chief Officer at the Port, and like Marks ſhall be cut on the Head of each new Caſk as had been cut on the leaky or damaged Caſks; and all ſuch Spirits ſhall be ſhipped only in ſuch Veſſels as, by Law, Spirits of Iriſh Manufacture may now be ſhipped for Exportation, ſubject to all Regulations, Forfeitures, and Penalties, in reſpect of relanding or unſhipping the ſame, as are contained in any Act or Acts in force in *Ireland* reſpecting Spirits ſhipped for Exportation to *Great Britain* or elſewhere, and as are not contrary to the Proviſions of this Act.

Officer attending the ſhipping of the Spirits for Exportation.

8 And be it further Enacted, That if any Perſon ſo warehouſing Spirits for Exportation, ſhall deſire to take the ſame or any Quantity thereof, not leſs than Five hundred Gallons, out of His Majeſty's Warehouſe, for Home Conſumption, it ſhall and may be lawful for him ſo to do, on paying to the Collector of the Port the full Amount of the Duty payable on ſuch Spirits, for the Quantity which each and every ſuch Caſk contained at the Time of its being warehouſed, together with a Sum, after the Rate of for every One Hundred Pounds by the Year on the Amount of the ſaid Duties, from the Expiration of Days after the Day of ſtoring ſuch Spirits, till the Time of taking the ſame out for Home Conſumption; and upon the Production of the Collector's Receipt for ſuch Duty to the Storekeeper, it ſhall be lawful for him to diſcharge the Caſks mentioned in the Collector's Receipt, and to deliver a Permit for the Conveyance of the ſame to the Owner thereof, or to ſuch Place as ſuch Owner ſhall direct or require.

Spirits may be taken out for Home Conſumption.

9 And be it further Enacted, That Spirits ſo warehouſed may be removed, at the Deſire of the Owner thereof, from His Majeſty's Warehouſe at any one Port, to the like Warehouſe at any other Port as aforementioned, under ſuch Regulations as the ſaid Commiſſioners of Exciſe ſhall order in reſpect thereof.

Warehouſed Spirits may be removed to other Warehouſes.

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Warehouſes may be viſited Weekly by Proprietors.

And be it further Enacted, That it ſhall be lawful for the Proprietor of any ſuch Spirits ſo to be lodged in any Warehouſe as aforeſaid, in the Preſence of the Storekeeper or other Officer, who are hereby required to attend at all reaſonable Times for that Purpoſe, not oftener than once a Week, to view, examine, and ſhew for Sale ſuch Spirits, or any Part thereof, and to examine the State of the Caſks, and to prevent Leakage or Damage therein.

If Spirits are not exported within Months, they may be ſold for Payment of Duty.

And be it further Enacted, That if any Spirits ſhall remain in His Majeſty's Warehouſes, after having been received therein under the Proviſions of this Act, for more than Calendar Months, or ſuch further Time as the ſaid Commiſſioners of Exciſe ſhall appoint, on ſpecial Application made to them, it ſhall and may be lawful for the ſaid Commiſſioners to direct that ſuch Spirits ſhall be publicly ſold, giving Days public Notice thereof, and the Produce ariſing from ſuch Sale ſhall be applied in the firſt place to the Diſcharge of all the Duties thereon, computing ſuch Duties on the Number of Gallons which each and every Caſk contained at the Time of its being warehouſed, without any Allowance for Waſte or Leakage, together with a Sum after the Rate of for every One Hundred Pounds by the Year on the Amount of the ſaid Duties, from the Expiration of Days after the ſtoring of ſuch Spirits until the Sale thereof; and the Remainder, after deducting all Expences of Warehouſing and Sale, ſhall be paid over to the Owner of ſuch Spirits.

Drawback of for Malt Duty on Spirits imported.

And be it further Enacted, That on the Exportation of any ſuch Spirits, which ſhall have been warehouſed in Manner aforeſaid, no Drawback or Allowance whatever ſhall be given or paid, other than and except a Drawback of upon every Gallon of ſuch Spirits, as and in lieu of the Duty paid on the Malt uſed and conſumed in the making of ſuch Spirits, unleſs all Duties of Exciſe due and payable on the ſame in *Ireland* ſhall be firſt fully paid and ſatisfied, which Drawback is hereby required to be paid and ſatisfied on ſuch Export, ſubject to all Rules and Regulations in force reſpecting Drawbacks.

On Spirits entered for Exportation to Great Britain, which have not been warehouſed, no Drawback ſhall be paid, but on

And be it further Enacted, That in caſe any Spirits made or diſtilled from Corn in *Ireland*, which ſhall not have been warehouſed in One of His Majeſty's Warehouſes under the Proviſions of this Act, ſhall be entered for Exportation to *Great Britain*, no Drawback ſhall be paid, or Debenture made out for paying the ſame, unleſs due Proof ſhall be firſt made to the Satisfaction of the ſaid Commiſſioners of Exciſe, that each and every Gallon for which

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which ſuch Drawback ſhall be claimed, has been diſtilled in a Still or Stills containing leſs than Five hundred Gallons, paid the full Duties due and payable thereon by any Law in force in *Ireland*, without any Allowance out of or on Payment of ſuch Duties on account of the Size or Contents of the Still or Stills wherein ſuch Spirits may have been diſtilled, or unleſs all Allowances which may have been made on Account of the Size or Contents of the Still or Stills (if ſuch Spirits ſhall have been diſtilled in a Still or Stills of the Content of Five hundred Gallons or more) ſhall be refunded or repaid to or for the Uſe of His Majeſty, in ſuch Manner as ſuch Commiſſioners may from Time to Time order and direct in that Behalf, it being the true Intent and Meaning of this Act, that no Allowance made out of or on the Payment of the Duties on Spirits on account of the Contents of any Still or Stills in which the ſame may have been diſtilled, ſhall be conſidered as if it were Duty paid, ſo
12 as to entitle the Exporter thereof to *Great Britain* to a Drawback of Duty including ſuch Allowance, until ſuch Allowance ſhall be refunded and repaid to His Majeſty; and that there ſhall not be drawn back out of His Majeſty's Revenues, a larger Sum than ſhall have been actually received therein, on Account of the Duty on any Spirits which ſhall be ſo exported; and if ſuch Allowance ſhall not be refunded and repaid, ſuch Allowance ſhall be deemed a Part Payment in advance of the Drawback payable by Law, and the remaining Part only of ſuch Drawback ſhall be paid on ſuch Export; any Act or Acts in force in *Ireland*, or any Uſage or Cuſtom to the contrary notwithſtanding.

Proof of Payment of the full Duty, without any Allowance; or ſuch Allowance ſhall be refunded, or ſhall be deducted out of the Drawback.

And be it further Enacted, That whenever any ſuch Spirits which ſhall not have been warehouſed under this Act, ſhall be entered for Exportation to *Great Britain*, the Perſon entering ſuch Spirits for Exportation ſhall ſtate or cauſe to be ſtated in the Entry thereof, whether any Allowance has been made out of or on Payment of the Duties payable on ſuch Spirits, on account of the Size or Contents of the Still or Stills wherein ſuch Spirits may have been diſtilled, or on any other account, or under any other Pretext whatſoever, and the Amount of ſuch Allowance; and if ſuch Perſon ſhall neglect ſo to do, or ſhall make any falſe or untrue Statement with reſpect to any ſuch Allowance, all Spirits ſo entered for
13 Exportation ſhall be forfeited, and may be ſeized by any Officer or Officers of the Revenue, and the Perſon entering the ſame for Exportation ſhall alſo forfeit the Sum of

Form of Entry of ſuch Spirits for Exportation.

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Recovery and Application of Penalties.

And be it further Enacted, That all Fines, Penalties, and Forfeitures, by this Act inflicted and created, other than ſuch as are by this Act otherwiſe provided for, ſhall and may be ſued for, recovered, levied, and applied, in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities as are preſcribed, directed, and appointed in and by an Act of the Parliament of *Ireland*, made in the Fourteenth and Fifteenth Years of the Reign of his late Majeſty King Charles the Second, intituled, "An Act for the ſettling of the Exciſe or new Impoſt upon His "Majeſty, His Heirs and Succeſſors, according to the Book of "Rates therein inſerted," or by any other Act or Acts in force in *Ireland* relating to the Revenue of Cuſtoms and Exciſe, or either of them, as fully and effectually, to all Intents and Purpoſes, as if the ſame were particularly mentioned, expreſſed, and enacted in this Act, with like Remedy of Appeal for the Party or Parties aggrieved, as in and by the ſaid recited Act, or any other Act or Acts as aforeſaid, is provided.

Continuance of Act.

And be it further Enacted, That this Act ſhall continue in force until

Act may be altered or repealed this Seſſion.

And be it further Enacted, That this Act may be altered, varied, or repealed, during this preſent Seſſion of Parliament.

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To permit the Warehouſing of Spirits in *Ireland* for Exportation; for charging a Duty on the ſame when taken out for Home Conſumption; and to regulate the Exportation to *Great Britain* of ſuch Spirits as ſhall not be warehouſed.

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